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From: [REDACTED]
Sent: Friday, April 19, 2013 2:53:23 PM
To: [REDACTED]
Cc: [REDACTED]
Bcc:
Subject: RE: TEFRA partnership

If any partner's section 6501 statute is open, we can conduct a TEFRA proceeding that will only affect those partners. I am not an expert in the computer codes you use to track the statutes. But I understand that the alpha code may mean that the statute is not being tracked at the partnership level, i.e., no TMP consent was executed. But partners can extend the statute for themselves with a regular Form 872 –we don't need the TMP to extend the statute for them. So we can open a TEFRA proceeding that will affect these partners that have their own Forms 872.